

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.9020 Child Support Collection (IITA Section 901)</b>
---

**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**Section 100.9020 Child Support Collection (IITA Section 901)**

- a) Effective January 1, 1996, the Department of Revenue has been given the statutory responsibility of collecting certain child support arrearages.
- b) *Upon certification of past due child support amounts from the Department of Public Aid, the Department of Revenue may collect the delinquency in any manner authorized for the collection of a delinquent personal income tax liability. [20 ILCS 2505/39b52]*
  - 1) The Department of Revenue will only begin collection efforts with respect to child support arrearages only after the arrearages are certified to the Department of Revenue by the Department of Public Aid.
    - A) Child support arrearages certified to the Department of Revenue for collection are final arrearages. In other words, referrals will not be made to the Department of Revenue until the non-custodial parent has been afforded an opportunity to contest the amount of the arrearage through administrative and judicial means. The non-custodial parent who owes the arrearage has no right of hearing before the Department of Revenue.
    - B) The Department of Revenue lacks the statutory authority to begin collection activities on its own initiative with respect to a child support arrearage that has not been certified to the Department of Revenue by the Department of Public Aid.
    - C) The Department of Revenue has no authority to accept referrals for collection of past due child support from the public, from the courts, or from any other agency of local, state, or federal government other than the Department of Public Aid.
  - 2) Once a child support arrearage has been certified to the Department of Revenue, the Department of Revenue will use all collection methods authorized by the Illinois Income Tax Act. Article 11 of the Act sets forth various collection activities that will be utilized by the Department of Revenue [35 ILCS 5/1101 et seq.]

- c) *The Department of Revenue shall notify the Department of Public Aid when the delinquency, or any portion of the delinquency has been collected. Any child support delinquency collected by the Department of Revenue, including those amounts that result in overpayment of a child support delinquency, shall be deposited in, or transferred to the Child Support Enforcement Trust Fund. [20 ILCS 2502/39b52]*
- 1) The Department of Revenue is responsible only for collection of child support arrearages certified by the Department of Public Aid. Any distribution of funds that are collected and deposited in the Child Support Enforcement Trust Fund is the responsibility of the Department of Public Aid.
  - 2) Questions concerning the allocation of child support amounts that are collected by the Department of Revenue (for example, between arrearages and current support, or between the custodial parent and the Department of Public Aid) must be directed to the Department of Public Aid.

(Source: Added at 20 Ill. Reg. 6981, effective May 7, 1996)